

Queen Victoria - Line Engraved Issue.

This set of iconic stamps are the direct descendants of the world famous **1d Black** and **2d Blue** introduced on the 6th May 1840. The visible plate numbered 1d Reds and 2d Blues were introduced on 1st April 1864 and July 1858 respectively, both well before official permission was granted to Joseph Sloper by the Postmaster General, specifically to initial Postage Stamps.



The figures below are the number of different Perfin dies known on each stamp, and are correct to **1st July 2018**

TOTALS for the Line Engraved issue.				
Overall >	1,352 DD			27,472 DDF
	484	1/2d	Rose-red	1,246
	1,258	1d	Rose-red	25, 217
	301	1 1/2d	Rose-red	354
	426	2d	Blue	655

Basic trivia!

- The greatest number of different Perfin dies known on any individual 1d Red plate is **477 DD on plate 171**, closely followed by plate **174** with **461**, and then a long gap to plate **184** with **405**. At the other end of the spectrum, there are **three** 1d Red plates that have **not yet been reported** with a Perfin - plates **83**, **84**, and **88**.
- The longest run of consecutive plate numbers for an individual Perfin die is "GR/W" (G4350.02M) with 97 (plates 129-225), plus plates 116-125, and 127, making 108 in all - Plates 126 and 128 were rejected and not printed from. The die itself, made by Joseph Sloper, was used by the **Great Western Railway** 1871-1885.
- Thirty-one** different Perfin dies are known on the rare **plate 225**, although there are twenty-nine 1d Red plates which are rarer known used with a Perfin! See later for a list.
- There are **112** different Perfin dies known on all four values, a so called **Full House**! A full list can be found at the end of this module.
- The **earliest** date reported on a 1d Red cover is **28th February 1868**, whereas the **latest** date on a loose 1d Red is **22nd August 1883**, and on cover it's the **5th May 1908**!



Note - Part 1 (A-I) of the 'Line Engraved Catalogue of G.B. Perfins' was published in 2006, and is now well out of date. As a result, the original Part 1 will be updated and joined by the remainder of the letters and issued as a **single Catalogue** in 2018/2019.

Earliest and latest known use of the 1d Red.

This very early cover is dated 16 days *before* Joseph Sloper was given official permission by the Postmaster General on 13th March 1868 to perforate postage stamps with firm's initials. It is clearly dated 28th February 1868, and addressed to *F Clutson Esq^r* in the Accounts Office of the Great Western Railway at their H/Q in Paddington.

This would have been written by Joseph Sloper himself and bears his hitherto unknown 'Personal Perfin' "JS". The letter was no doubt intended to drum up trade for the stamp perforating business that Joseph was eager to get underway. The stamp is from **plate 86**.



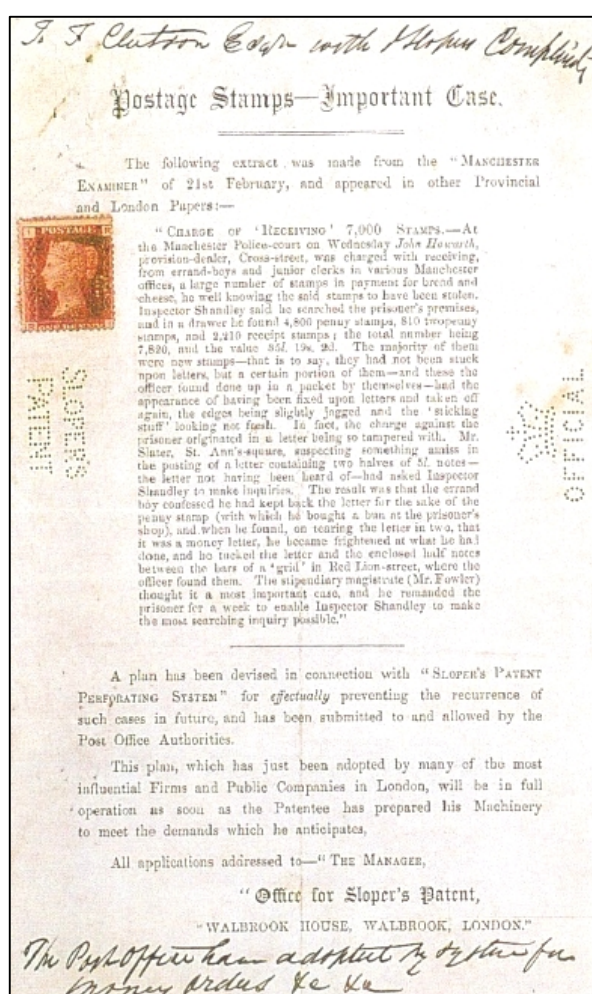
Unfortunately the flap to the cover is torn, probably when it was opened in 1868, and only a portion of it survives, but it reveals a message from Joseph Sloper to the addressee, with an additional request, in a different hand and thinner nib, which reads '*Please retain Envelope*'. The lower portion is virtually complete and reads:

'The Post Office have adopted my system for Money [sic] Order'.

Note that the letter is perforated through with '27-2-68', which was the very day that Joseph Sloper wrote to the Post Office for a second time requesting official sanction to perforate postage stamps. Here we can see that he's implying his system can be used for postage stamps, but he's careful to only mention Money Orders which would have been covered by the original use for his 1858 patent.

It's probable that we have the addressee, **Frederick Clutson** (1825-1876), to thank for requesting that the envelope be retained, but how, when and why it found its way to **New South Wales**, which is where it was repatriated from in September 2015, remains a mystery.

Frederick Clutson was born in 1825 (baptised 26th June 1825) at Nether Stowey, a small village near Bridgwater in Somerset. By the time of the 1851 census he is recorded as a **National School Master**, and by 1858 he is known to be a **shareholder** in the Great Western Railway. In both the 1861 and 1871 censuses he's recorded as a **Railway Accountant** living in Paddington (1861) and Hammersmith (1871), and by then an employee of the **Great Western Railway**. He married Emma Davis Rich in 1858, and together they had three children - two sons (Frederick Rich Davis born c1861, and Arthur Davis born 1863), and a daughter (Emma Rich born c1873). Sadly, Frederick died on the 27th December 1876 at the relatively young age of 51.



After the 1868 cover was exhibited at the Perfin Society AGM in October 2015, **John Mathews** found this Sloper 'printed circular' (shown reduced) which was acquired by the National Postal Museum in 1993, and illustrated in Bulletin N^o. 272 (October 1994). The stamp affixed is a 1d Red **plate 96** with Perfin "GR/W".

Could this have been the original contents of the 1868 cover?

After all, it is dedicated to the same 'F Clutson Esq^{re}' with the exact same note that appeared inside the 1868 envelope, and all in the bold, hurried handwriting of Joseph Sloper himself.

The 1868 cover featured earlier is as yet the only known cover from that year, but we do know of *forty-six* 1869 covers/pieces, involving *eleven* different dies.

	Date	Initials	Cat No.		Scan	Stamps involved
1	5 th Jan 1869	SM/&C ^o	S4920.01	Cover		2 x 4d pl 10
2	17 th Feb 1869	C.D/&C ^o	C2087.01	Cover	Scan	1/- pl 4 + non-perf 1/- pl 4
3	19 th Feb 1869	C.D/&C ^o	C2087.01	Cover	Scan	1d Red plate n/k + 4d pl 10
4	6 th Mar 1869	C.D/&C ^o	C2087.01	Cover		4d pl 10 + 1/- pl 4
5	15 th Mar 1869	GR/W	G4350.01aM	Cover		1d Red plate n/k
6	5 th Apr 1869	C.D/&C ^o	C2087.01	Cover		2d pl 12 + non-perf 1d Red
7	13 th April 1869	C.I.H/&S	C3730.02	Cover	Scan	1d Red pl 76
8	24 th April 1869	C.I.H/&S	C3730.02	Cover	Scan	2d plate 12
9	26 th April 1869	C.D/&C ^o	C2087.01	Cover	Scan	2 x 2d plate 12
10	29 th April 1869	C.I.H/&S	C3730.02	Cover	Scan	1d Red pl 123
11	30 th April 1869	C.I.H/&S	C3730.02	Cover	Scan	1d Red pl 112 + 6d pl 8 + 1/- pl 4
12	5 th May 1869	GR/W	G4350.01aM	Cover	Scan	1d Red plate 106
13	6 th May 1869	GR/W	G4350.01aM	Cover	Scan	1d Red plate 112?
14	7 th May 1869	C.I.H/&S	C3730.02	Cover	Scan	1d Red plate 103
15	10 th May 1869	C.I.H/&S	C3730.02	Cover	Scan	1d Red plate n/k
16	16 th May 1869	C.I.H/&S	C3730.02	Cover		???
17	18 th May 1869	S.P/&C ^o	S4850.01	Cover	Scan	4 x 1d Red pl 118 + non-perf 4d pl 11
18	31 st May 1869	GR/W	G4350.01aM	Cover	Scan	1d Red plate 79
19	19 th June 1869	533/T.H	#0420.02	Cover	Scan	1d Red pl 123
20	21 st June 1869	C.D/&C ^o	C2087.01	Cover		4d pl 11 + 1/- pl 4
21	22 nd June 1869	C.I.H/&S	C3730.02	<i>Piece</i>	Scan	1/- pl 4 + non-perf 2d
22	25 th June 1869	C.I.H/&S	C3730.02	<i>Piece</i>	Scan	1/- pl 4 + non-perf 2d
23	28 th June 1869	533/T.H	#0420.02	Cover	Scan	1d Red pl 123
24	7 th July 1869	C.D/&C ^o	C2087.01	Cover	Scan	4d pl 11
25	15 th July 1869	C.D/&C ^o	C2087.01	Cover		4d pl 11
26	20 th July 1869	GR/W	G4350.01aM	Cover		1d Red plate n/k
27	23 rd July 1869	C.I.H/&S	C3730.02	Cover	Scan	1/- pl 4 + non-perf 1d pl n/k
28	24 th July 1869	S.M/&Co	S4930.02	Cover	Scan	6d pl 8
29	25 th July 1869	C.I.H/&S	C3730.02	Cover		1/- pl 4 + non-perf 1d Red pl 102
30	30 th July 1869	C.I.H/&S	C3730.02	<i>Piece</i>	Scan	6d pl 8 + non-perf 1d Red pl 102
31	5 th Aug 1869	C.D/&C ^o	C2087.01	Cover	Scan	4d pl 11 + 3 x 4d pl 11
32	26 th Aug 1869	GR/W	G4350.01aM	Cover	Scan	1d Red pl 121
33	28 th Aug 1869	C.D/&C ^o	C2087.01	Cover	Scan	4d pl 11 + 4d pl 11
34	16 th Sep 1869	C.D/&C ^o	C2087.01	Cover	Scan	1d Red pl 114 + 2 x 4d pl 11
35	18 th Sep 1869	C.D/&C ^o	C2087.01	Cover		2 x 4d pl n/k
36	24 th Sep 1869	R&S/M.L	R4890.02M	Cover	Scan	1d Red pl 111
37	7 th Oct 1869	C.D/&C ^o	C2087.01	Cover	Scan	1d Red plate 113 + 2 x 4d (<i>pl 11</i>)
38	13 th Oct 1869	C.I.H/&S	C3730.02	Cover	Scan	4d pl 11
39	15 th Oct 1869	C.I.H/&S	C3730.02	Cover		4d pl 11
40	19 th Oct 1869	C.D/&C ^o	C2087.01	Cover	Scan	4d pl 11
41	30 th Oct 1869	C.D/&C ^o	C2087.01	Cover	Scan	4d pl 11
42	10 th Nov 1869	SM/&C ^o	S4920.01	Cover		6d pl 8
43	13 th Dec 1869	F.S/L	F3845.01	Cover	B&W	1d Red plate n/k
44	14 th Dec 1869	ELEY	E2680.01M	Cover	Scan	1d Red plate 115
45	31 st Dec 1869	C.D/&C ^o	C2087.01	Cover	Scan	2 x 4d pl 11 + non-perf 1d Red
46	31 st Dec 1869	GR/E	G4300.01M	Cover	Scan	1d Red plate 150

This list has been compiled with the help of **Maurice Harp**.

Please report any covers you may have or know about that are additional to the list, or if you can provide a colour scan where we have only a b&w version or no scan at all!

This early cover (letter sheet) was posted in London to Paris on 19th February 1869, where it arrived the next day. It has been neatly stamped on the front with the company cachet of Charles Devaux & Co (London Merchants).



Another typical cover ('front' really) is this **Great Western Railway** envelope postmarked London W, 31st May 1969.



Worthy of note are the *thirty-three* covers with 1d Red stamps sent between 1872 and 1876 to a

Miss Kendall, 388 Brixton Rd, London SW.

Another *four* more are known posted between 1879 and 1880, addressed to a Mrs W A Smith.

{Note - Annie Kendall (1849-1909) married William Arthur Smith - 2nd Qtr 1876}.

Interestingly they all bear a postage stamp Perfinned "L&S/52" or "L&S/66", both of which are known to have been used by ***Luchtenberg & Schmidts***, Merchants, 52 (later 66) Mark Lane, London EC - presumably the employer of William Arthur Smith!

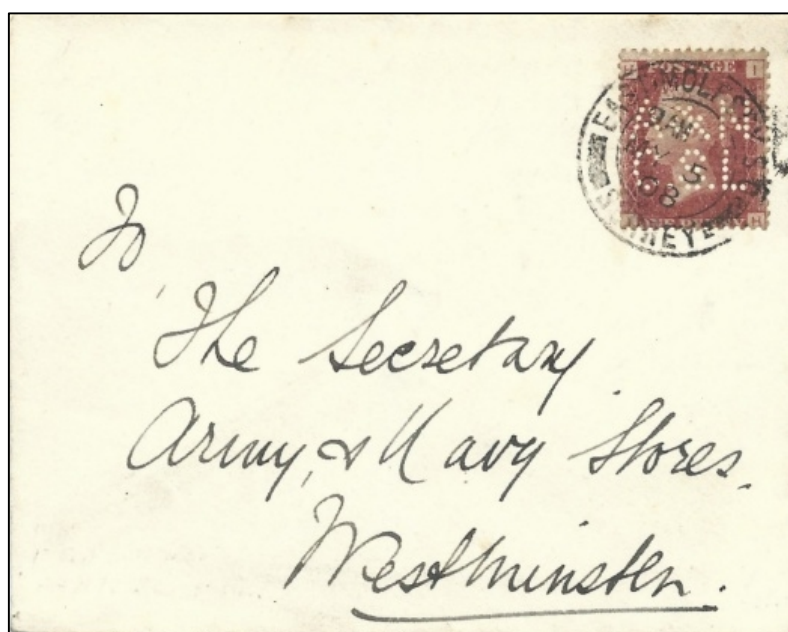
Note - An updated section covering this series appears at the end of Section 'L' of the 'Gault Catalogue of G.B. Perfins', issued 13th March 2018.



Typical cover, this one posted Friday, 27th December 1872.

For more details see the list of covers at the back of Section 'L' of the 'New Illustrated Catalogue of G.B. Perfins'.

At the other end of the spectrum is this cover with a late use of a QV 1d Red - **5 May 1908!**



Cover illustration courtesy of Melvyn Green.

'Visible' Plates 69, 70, 75, 126 and 128 were all prepared for use, but deemed defective and were not used to print any stamps. However, plate **77** was also rejected, but only after it was used briefly to print stamps. Quite how many is not recorded, but seven or eight are known used. This considerable rarity apart, the next rarest 'visible' 1d Red is plate **225**.

Plate 225 was registered, along with plates 221-224, on 31st December 1878, but not put to press until 27th October 1879. The 1d Red was replaced on 1st January 1880 by the 1d Venetian Red (sometimes called the 'penny dreadful'), leaving barely two months for the printers (Perkins, Bacon & Co) to make use of **plate 225**. It is not known how many sheets were printed but it was defaced, along with 32 other 1d plates, on the 8th April 1880.

Despite its rarity, or perhaps because of it, at least *thirty-one* examples are known used with a Perfin, mainly in London. This list is correct to *1st July 2018*.

	Cat No	Letters	Town/City
1	A4205.02	A&N/C.S.L	London
2	B1450.01M	B&C/M	Manchester
3	B7720.06	B/W&C ^o	London
4	C0960.01M	C&B/SOHO	London
5	C5680.04	COX	London
6	C7140.04AM	CS/L/SA	London
7	D0850.01	D&C ^o ..	London
8	D1790.02	D&F	London
9	F0480.01	F/BROS	London
10	G1830.01	GF&S	London
11	G4350.02M	GR/W	(London)
12	H0017.02	H	(London)
13	H0840.01	H.B/&S	Manchester
14	H2820.01	H.G	London
15	H5890.01	H.P/&S	London
16	J3590.01M	JHC ^o /L	London

	Cat No	Letters	Town/City
17	K1120.02M	K&K	(Portsmouth)
18	M3320.01M	M/J&C ^o	Nottingham
19	N2940.01	N/S.D.	London
20	O0495.01	O&C ^o ..	London
21	P1040.01M	P.C./L.	(London)
22	P2700.01	P.J./N.T.	(Newtown)
23	R4820.01M	R&S/L	London
24	R4980.01M	RSW	London
25	S1540.01aM	S/CLC/S	London
26	S6420.03	S.S	London
27	T2090.02	T&H	Glasgow
28	T2565.01	T.J	Cork
29	W3920.01	W.H/&T	Manchester
30	W5390.02	WML/S&C	Glasgow
31	W6290.02	W.R/&C ^o ..	Birmingham
--	--	Single Hole	---

1871-1885



B1450.01M

1877-1900

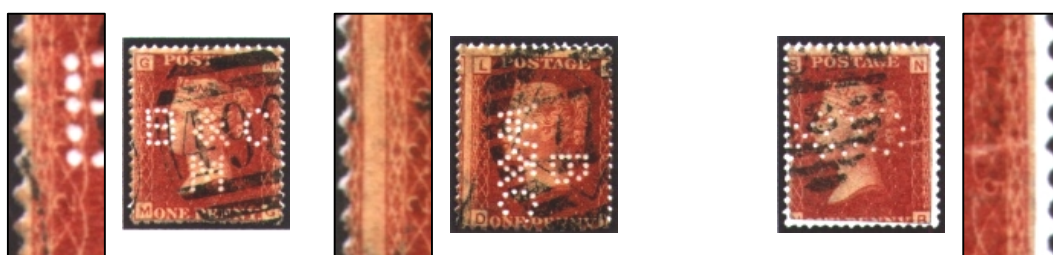


B7720.06

1872-1890



C5680.04

Three typical examples from plate **225**.

However, much rarer *with a Perfin* are the early ‘visible’ plate numbers, say lower than plate 100, although plates **83**, **84** and **88** are still not known with a Perfin.

Plate No.	DD	Put to Press
71	1	1-3-64
72	1	1-3-64
73	1	1-3-64
74	3	1-3-64
75	--	--
76	8	1-3-64
77	--	--
78	8	1-3-64
79	11	1-3-64
80	1	1-3-64
81	2	1-3-64
82	1	1-3-64
83	0	1-3-64
84	0	1-3-64
85	1	1-3-64

Plate No.	DD	Put to Press
86	4	1-3-64
87	1	7-3-64
88	0	17-3-64
89	2	22-3-64
90	4	30-3-64
91	2	5-4-64
92	11	12-4-64
93	4	19-4-64
94	2	26-4-64
95	3	4-7-64
96	7	11-10-64
97	17	7-3-65
98	2	20-3-65
99	14	6-1-66
100	25	19-1-66



Until the Summer of 2015, **plate 85** was unknown with a Perfin, but not any more!

Scans courtesy of Melvyn Green

One-penny Blacks and Two-penny Blues.



Although clearly ‘out of time’ for use with Perfins, a small number of 1d Blacks are known from the Sloper ‘Five Reigns’ Plaques. In fact, all the plaques have a used 1d Black, each with the Perfin “J.M/&C^o” (J5300.01M). Because of the use intended for them, the stamps themselves are philatelically poor, generally having little or no margins. They may even have been cut-down deliberately to fit within the outline of dots printed to house the stamps. Both Red and Black Maltese Crosses are known, as can be seen above.



An ‘out of time’ 2d Blue ‘stars’ has also been reported with the Perfin “AH/C^o..”, thought to have been used by Alexander Hall & Co, Shipbuilders, Aberdeen. Although ‘invisible’, the stamp is from plate 4 which was first printed from in December 1849 and issued imperforate. Perforation of sheet stamps came into effect on 31st January 1854, and plate 4 was issued on 1st March 1854 ‘Perf 14’.

This example is ‘Perf 16’ (small crown watermark) which was introduced 22nd February 1855. Although double-struck, the cancel is part of a Duplex ‘1’ for Aberdeen.

Also used 'out of time' is this 1d Red 'stars' used with a 'visible' plate 117 1d Red, clearly perforated "GR/W" (G4350.01aM), and posted in London W on 21st November 1870. The cover, which came onto the market early in 2014, is a 'late fee' cover as indicated by the code 'ZZ' in the postmark and the additional 1d postage. The cover is believed to be genuine.



Cover scan courtesy of Andrew Chappell.

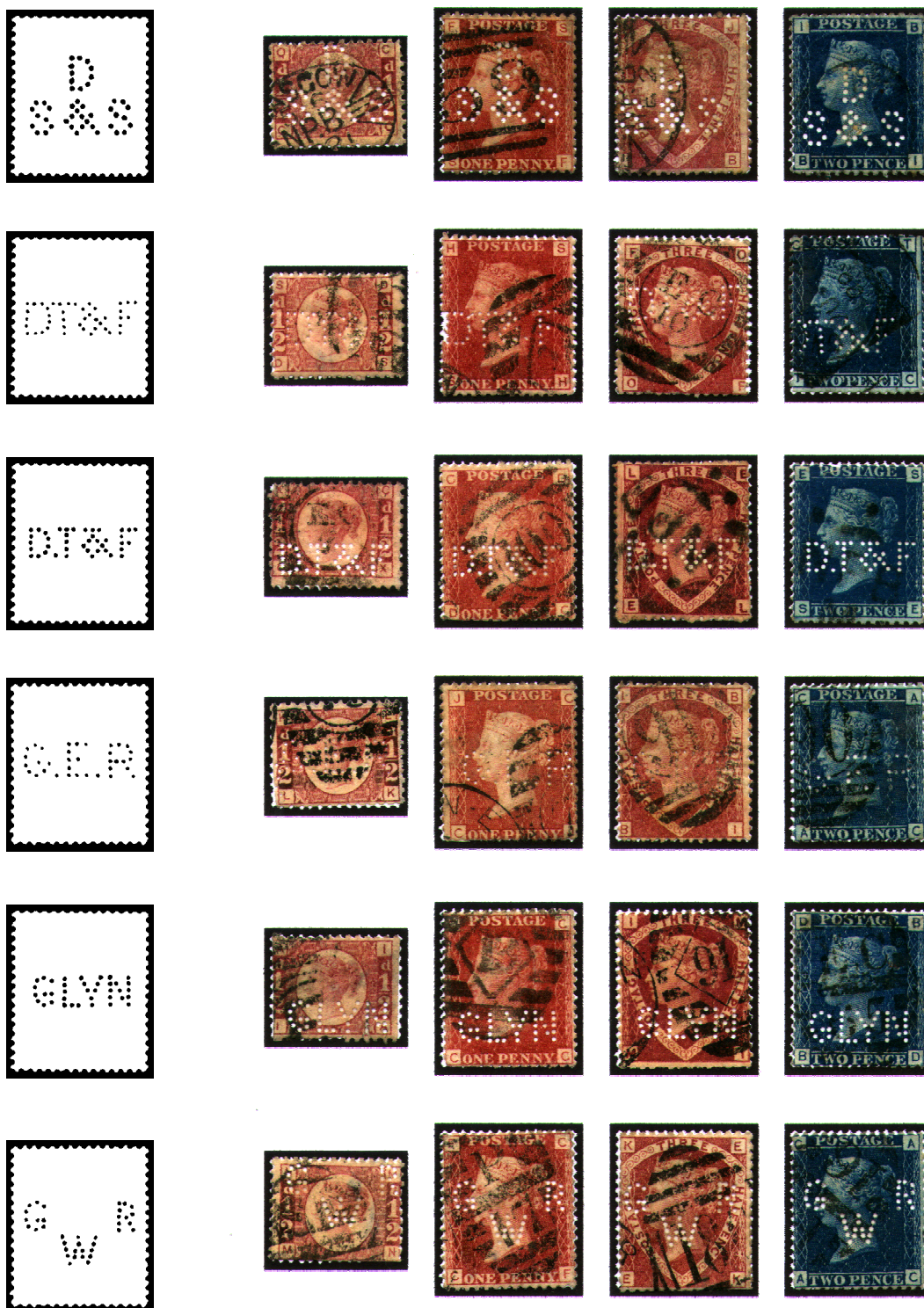
At this time the perforation of postage stamps for use by the *Great Western Railway* was carried out by Joseph Sloper, so the question is, was a whole sheet perforated? Or could it be that odd stamps received as small remittances by the Railway Company, were perforated by Joseph Sloper, perhaps as a favour as he would be losing out on the poundage? As the latter option is inefficient and somewhat involved, I favour the 'complete sheet' theory, in which case there may well be more examples out there waiting to be discovered!



There is one other example known of a 1d Red 'stars' which was reported in 2006 by Gustav Hansen (Librarian of the Danish Perfin Society) which is clearly dated **1857!** We know that Joseph Sloper's patent ran for fourteen years from 13th March 1858 (as a cheque cancel), so this clearly pre-dates his patent. It's conceivable that perforating machines were used to 'indelibly' cancel cheques some time before the 1858 patent, but it may also be a chance strike of 'something' applied either at the time, or some time later. I doubt whether it's been deliberately faked to be an early example of a Perfin.

Currently, **1,352** different dies are known on the 'Line Engraved' Great British postage stamps of Queen Victoria. Of these **112** can be found on *all four Line Engraved Values* - in Bingo terms, a "**Full House**"!

Note - This page was originally prepared for inclusion in the Perfin Society exhibit at *Stampshow 2000*, but never used. *Six* of the 'Full House' dies are shown here.



Note - a **57 page display** of G.B. Perfins showing a '**full house**' of all four values of the Queen Victoria line engraved issue can be seen on the Society website under **Exhibits - Maurice Harp**.

Full House! **112** examples - information correct to **1st July 2018**.

	Cat No.	Letters	Identified user - Ø Suspected	Die in use	
1	A1650.02M	ADAM	John & James Adam & Co, London EC.	1870	1939
2	A2480.01	A&G	Ashton & Green Ltd, London EC.	1869	1900
3	A3580.01	A.L/&C°	Abrahamson, Lihme & Co, London EC.	1873	1883
4	A3587.01	A/L&C°	<i>User unknown - London E postmarks.</i>	1880	1881
5	A4205.02M	A&N/C.S.L	Army & Navy Co-operative Society Ltd.	1869	1885
6	B0230.03M	Bass	Bass, Ratcliff & Gretton Ltd.	1870	1886
7	B0630.01	B..B/&C°	Bahr, Behrend & Co, Liverpool.	1870	1880
8	B0640.01	B(Reversed)B&C°	Blessig, Braun & Co, Liverpool.	1870	1920
9	B0650.01	B(Reversed)B/&C°.	Blessig, Braun & Co, Liverpool.	1870	1900
10	B0900.01	B/B's..	Ø Baring Brothers Ltd, London EC.	1873	1885
11	B1487.01	B&C°..	<i>User unknown - Oldham postmarks.</i>	1872	1900
12	B4390.02M	B&L/H	Bailey & Leetham, Hull.	1869	1881
13	B5070.01M	B.N	Ø Bridgewater Navigation Co Ltd.	1869	1881
14	B7060.01M	B.T	Ø Bridgewater Trustees, Manchester.	1869	1905
15	B7565.01	B.W	<i>User unknown - London postmarks.</i>	1875	1885
16	B7720.04M	B/W&C°	Bessler, Waechter & Co Ltd, London.	1870	1885
17	C1525.03	C&C°..	Colley & Co, London EC.	1873	1880
18	C3730.02	C.I.H/&S	Chas J Hambro & Son, London EC.	1868	1910
19	C5360.01	C/N.H	Ø C..., Notting Hill, London.	1874	1885
20	C5620.01M	CORY/C	Cory Bros & Co, Cardiff.	1869	1881
21	C5680.04	COX	Cox & Co, London SW.	1872	1890
22	C7980.02M	CURRIE	James Currie & Co, Leith.	1870	1885
23	C8575.02	C.W.W	Ø C & W Walker, Donnington, Salop.	1873	1885
24	D0220.01M	D.B	Deutsche Bank (Berlin) London Agency.	1873	1890
25	D0280.01	D.B./B.	<i>User unknown - Bristol postmarks.</i>	1875	1905
26	D0610.01	D&C	<i>User unknown - London EC postmarks.</i>	1872	1915
27	D0850.01M	D&C°.. (All 6 reigns)	Davies & Co, London EC.	1875	1958
28	D1790.02	D&F	Ø Debenham & Freebody, London W.	1870	1885
29	D4390.07M	D&S	William Dawson & Sons Ltd, London EC.	1870	1885
30	D4600.01M	D/S&S	Ø David Storer & Sons, Glasgow.	1873	1882
31	D4780.01	DT&F	Debenham, Tewson & Farmer, London EC.	1870	1880
32	D4790.01	D.T&F	Debenham, Tewson & Farmer, London EC.	1869	1878
33	E0130.01	E.A.L	<i>User unknown - London EC postmarks.</i>	1872	1885
34	E2670.01	EL/&E	Evans, Lescher & Webb, London EC.	1872	1879
35	E3350.01M	EofD	Ø Earl of Dudley - Priory Offices, Dudley.	1870	1886
36	E4120.01a	E.S	E Stimson & Sons, London SE.	1875	1886
37	E4920.01M	EU'PN/MAIL	'European Mail' - Morgan Bros Ltd.	1869	1873
38	E5070.01M	EW&S	Edward Webb & Sons, Stourbridge.	1870	1885
39	F1790.01	F.H/&C	Furley, Hallett & Creery, Ashford.	1869	1881
40	F3260.01M	F.P/C.L	Foster, Porter & Co Ltd, London EC.	1870	1880
41	G0970.02	G&C°	<i>User unknown - Liverpool postmarks.</i>	1872	1885
42	G1070.01M	G&C°/S°S'	Gwynne & Co, Hydraulic Engineers, London	1868	1895
43	G1620.01	G.E.R	Ø Great Eastern Railway.	1870	1884
44	G2400.01	G.H.W	<i>User unknown - London postmarks.</i>	1872	1878
45	G2410.01M	GH/WC°	Ø George Hitchcock, Williams & Co.	1868	1908
46	G2720.01	G&J/B	G & J Burns, Glasgow.	1869	1879
47	G3115.01M	GL&C°	George Henry Lee & Co, Liverpool.	1869	1886
48	G3260.01M	GLYN	Glyn, Mills, Currie & Co, London EC.	1868	1887
49	G4350.02M	GR/W	Great Western Railway.	1871	1881
50	H1210.01	H&C	Ø Henderson & Constable, London EC.	1869	1874
51	H1310.01M	H/C&C° (Large 'o')	H Clarkson & Com Ltd, London EC.	1870	1883
52	H1310.01aM	H/C&C° (Small 'o')	H Clarkson & Com Ltd, London EC.	1869	1878
53	H1640.01M	H&C°/2.C.S	Horstman & Co, London EC.	1869	1884
54	H2980.01	H&/GS (All 6 reigns)	H & G Simmonds Ltd, Reading.	1876	1962
55	H3150.04a	H&H (close spaced)	Ø Harris & Hall, Chichester.	1877	1877
56	H6150.02M	H.R/&C°	Hayn, Roman & Co, London EC.	1871	1885

	Cat No.	Letters	Identified user	Die in use	
57	H6350.05AaM	H&S	Hurst & Son(s), London EC.	1870	1881
58	H6420.01	HSB	Hong Kong & Shanghai Banking Corp.	1871	1900
59	H6585.01	HSEB	Ø Samuel Hanson, Son, Evison & Barter.	1872	1885
60	H6660.02	H&S/K	James Humphries & Sons, Kidderminster.	1871	1890
61	H6670.01	H.S.K/&C ^o .	H S King & Co, London EC.	1875	1885
62	H7490.01M	HUTH	Frederick Huth & Co, London EC.	1869	1885
63	H7680.01	H'W/C	H E Worms, Cardiff.	1872	1905
64	I0930.01	I.F.O.	Ø Imperial Fire Office, London EC.	1873	1879
65	I2170.06M	I&R/M	Ø I & R Morley, London EC.	1875	1885
66	I2210.01	Irvine	R Irvine & Co, West Hartlepool.	1875	1881
67	J0170.01M	JAFFE	Ø Jaffe Bros & Co Ltd, Dundee.	1873	1895
68	J0630.02M	JB&C ^o	Ø John Batt & Co, London EC.	1873	1885
69	J1420.01	J/C&C ^o	James carter & Co, London WC.	1870	1885
70	J3085.01M	J.G/&C ^o	Ø James Gibbs & Co, London.	1870	1885
71	J3103.01	J/G&C ^o	<i>User unknown - London EC postmarks.</i>	1877	1890
72	J3210.01	J&G/O'S ^t	Jackson & Graham, London W.	1869	1885
73	J3590.01	JHC ^o /L	Ø John Howell & Co Ltd, London EC.	1875	1883
74	J3650.01M	J&H/G	Ø John & Henry Gwynne, London W.	1872	1881
75	J4835.01M	J.L.B	Ø James Lord Bowes & Brother, Liverpool.	1877	1884
76	J4950.01	JL/&C ^o ..	<i>User unknown - London EC postmarks.</i>	1872	1881
77	J7800.01	JTM	J T Morton, London EC.	1872	1885
78	K0700.04	KENT	G B Kent & Sons Ltd, London W.	1870	1877
79	K1070.01	K.J/&C ^o	Koebel, Jameson & Co, London EC.	1873	1883
80	L1320.01M	L/C&S	Louis Cohen & Sons, London EC.	1875	1895
81	L4950.01	L.S.C	Leaf, Sons & Co, London EC.	1870	1882
82	M0810.01M	MBW	Metropolitan Board of Works, London WC.	1870	1884
83	M3320.01	M/J&C ^o	Ø M Jacoby & Co, Nottingham.	1875	1890
84	M4800.02	MRM/&C ^o .	Ø M R Meyer & Co, London EC.	1875	1885
85	M5100.01	MS&C ^o .	Marshall, Sons & Co, Gainsborough.	1873	1881
86	M5250.01M	MS&L	Manchester, Sheffield & Lincolnshire Rly Co.	1870	1885
87	N0220.01	N.B.	Naylor, Benzon & Co, London EC.	1870	1881
88	N0520.02	N.C	Ø Nottingham Corporation.	1876	1879
89	R0330.02	R.B.	Ralli Bros, Manchester.	1870	1915
90	R1030.12M	R&C ^o	Richardson & Co, London SW.	1870	1885
91	R1810.02M	R/F&C ^o	Robinson & Fleming & Co, London EC.	1869	1890
92	R1840.01	R.F/&C ^o .	<i>User unknown - London EC postmarks.</i>	1875	1885
93	R3060.01M	R.J.R/&C ^o	Ø Robert James Rouse & Co, London EC.	1875	1915
94	R4820.01M	R&S/L	Ø Rylands & Sons Ltd, London EC.	1875	1895
95	S0890.01M	S/B ^{ros}	<i>User unknown - Liverpool postmarks.</i>	1870	1879
96	S3980.02	S&J	Ø Steel & Jones, London SW.	1870	1880
97	S4850.01M	S&McD	Ø Stewart & MacDonald, Glasgow.	1870	1880
98	S4920.01	SM/&C ^o	Samuel Montagu & Co, London EC.	1868	1890
99	S5220.01M	S.M.S/&T	S Maw, Son & Thompson, London EC.	1870	1880
100	S5840.01	S.P/&C ^o	Sharp, Perrin & Co Ltd, London EC.	1869	1940
101	S5910.01	S.P.G	Society for the Propagation of the Bible ...	1877	1939
102	S6530.01	SS&C ^o .	<i>User unknown - London EC postmarks.</i>	1875	1885
103	T0470.01M	T/B&C ^o	J Thomson, T Bonar & Co, London EC.	1870	1890
104	T1010.03M	T&C ^o	Truninger & Co, London EC.	1869	1912
105	V1580.02	V&S	Vivian & Sons, London EC.	1877	1930
106	W0140.02M	W&A/G	W & A Gilbey, London W.	1870	1900
107	W0410.13a	WB	Ø William Brackett, Tunbridge Wells.	1875	1880
108	W3900.01	W.H.S/&S.	W H Smith & Son Ltd, London WC.	1870	1880
109	W5160.01M	WM	William F Malcolm & Co, London EC.	1873	1941
110	W6285.02M	W.R/&C ^o	Wingfield, Rowbotham & Co, Sheffield.	1872	1880
111	W6680.23M	W&S	<i>User unknown - London WC postmarks.</i>	1875	1895
112	#0420.01M	533/T.H	Thomas Holloway, London WC.	1871	1882

Please report any others you may have or know about that are additional to the list!